

Emergency Medical Services Department of Health and Social Services – Program 12

I. PROGRAM OBJECTIVES

The objective of this program is to reduce death rates and long term disability resulting from injuries or acute illnesses.

II. PROGRAM PROCEDURES

The Department of Health and Social Services, Division of Public Health, Section of Community Health and Emergency Medical Services [(EMS Unit)], certifies Emergency Medical Technicians [(EMT's)] **EMTs**, EMT-Instructors, Emergency Medical Services, Emergency Medical Dispatchers, Hospital Trauma Centers, and administers grants to regional agencies to develop and enhance a comprehensive EMS and Trauma system in accordance with Alaska EMS goals, collects and analyzes data on traumatic injuries, and plans and coordinates injury prevention programs.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Grant funds are to be [utilized] **used** for training and testing EMS responders and for setting up and enhancing the State's comprehensive EMS system, including injury prevention programs. The agencies are required to expend funds (with major emphasis on training) to support personnel, travel, supplies, equipment and facilities to accomplish goals of the EMS system as identified in the annual grant application, approved budget and special grant/contract conditions.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letter;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as contract or budget documents and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit agency or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

Review articles of incorporation or other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line-item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on its audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or [no] **not** the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

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